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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 17286/2024 CM APPL. 73601/2024**

DUGGAR FIBER PRIVATE LTD

.....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Devvrat
Tiwari and Mr. Drona Negi, Advs.

versus

CENTRALIZED PROCESSING CENTRE, BENGALURU & ORS.

.....Respondents

Through: Mr. Shlok Chandra, SSC with Ms.
Naincy Jain and Ms. Madhavi Shukla,
JSCs with Mr. Anshuman Jindal,
Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

31.10.2025

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1. This petition has been filed with the following prayer:-

“a. Issue a writ in the nature of certiorari or mandamus or any other appropriate writ(s), order(s), direction(s) quashing or setting aside the adjustment under s. 245 of the Act of refund for AY 2024-25, and direct the Respondents to credit the said refund of Rs. 38,65,360 and the applicable statutory interest under s. 244A (till the date of such credit) to the bank account of the Petitioner, within one week; and/or”

2. The respondents have not filed their counter affidavit. The submission of learned counsel for respondents on instruction is that the refund, which has been sought in the present petition was subject to assessment for the



earlier assessment years 2010-2011, 2011-2012, 2012-2013 & 2017-2018. She also states that the assessments were subject matter of appeals before the CIT Appeals, who has set aside the assessment orders, only two days back. According to her the Assessing Officer is required to pass the appeal effect orders.

3. If that be so, the petition is disposed of directing the Assessing Officer to pass the appeal effect orders within three months and take the follow up action within four weeks thereafter.

4. The petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 31, 2025

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